

MISSOURI HISTORIC TAX CREDIT PROGRAM GENERAL INFORMATION

The Missouri Historic Tax Credit Program was passed in September 1997 by the Missouri General Assembly, and became effective January 1, 1998. The law's intent is to aid in the redevelopment of historic structures in the state of Missouri. The Missouri Department of Economic Development is responsible for issuance of the credits based upon certification of the rehabilitation by the Missouri Department of Natural Resources, State Historic Preservation Office (SHPO).

Key definitions and points of the program

1. Definitions:

- a. Certified Historic Structure: a property located in Missouri and listed individually on the National Register of Historic places.
- b. Eligible Property: property located in Missouri and offered or used for residential or business purposes.
- c. Structure in a certified historic district: a structure located in Missouri which is certified by the Department of Natural Resources as contributing to the historic significance of a certified historic district listed on the National Register of Historic Places, or a local district that has been certified by the United States Department of Interior.
- d. Basis: The cost, or fair market value, of the property at the time of acquisition, or as otherwise defined in the United States Internal Revenue Code. Cost includes the cash paid, the fair market value of services rendered, and the fair market value of property traded in exchange for the property. Also, certain closing costs can be added to the basis of property. Such closing costs include commissions paid by the purchaser, legal fees, recording fees, and state transfer taxes on real estate.

2. Points:

- a. Property must be a certified historic structure listed on the National Register of Historic Places or a structure in a certified historic district.
- b. The tax credit is equal to 25% of the total costs and expenses of rehabilitation incurred on a project after January 1, 1998. (See guidelines for exceptions.)
- c. Total costs incurred on rehabilitation shall include but not be limited to qualified rehabilitation expenditures as defined under section 47(c)(2)(A) of the Internal Revenue Code of 1986 as amended. (See ap – pt. 2 No. 6)
- d. The rehabilitation costs and expenses must exceed 50% of the total basis in the property. A copy of the portion of the settlement statement that shows purchase price must be submitted as proof.
- e. The rehabilitation must meet standards consistent with the standards of the Secretary of the United States Department of the Interior for rehabilitation as determined by the State Historic Preservation Officer of the Missouri Department of Natural Resources.
- f. Tax credits may be carried back to any of the three preceding years AND carried forward for the succeeding ten years. The credit is to be claimed against the taxes imposed pursuant to chapter 143, RSMo and Chapter 148, RSMo, except for sections 143.191 to 143.265, RSMo.
- g. Eligible taxpayers may transfer, sell or assign the credits. Work completed and credits earned before August 28, 1998 may not be sold or transferred.

- h. Tax credits granted to a partnership, a limited liability company taxed as a partnership or multiple owners of property shall be passed through to the partners, members or owners respectively pro rata or according to an executed agreement among the partners, members or owners documenting an alternate distribution method. Any alternate distribution agreement must accompany the Part –2 application for final certification. Not-for profit entities, including but not limited to corporations organized as not for-profit corporations pursuant to Chapter 355 RSMo, shall be ineligible for the tax credits authorized under sections 253-545 through 253-561.
- i. The assignee of the tax credits may use acquired credits to offset up to one hundred percent of the tax liabilities otherwise imposed pursuant to Chapter 143, RSMo, and Chapter 148, RSMo, except for sections 143.191 to 143.265, RSMo. The assignor shall perfect such transfer by notifying the Department of Economic Development in writing within thirty days following the effective date of the transfer and shall provide any information as may be required by the Department of Economic Development to administer the transfer.
- j. The applications are to be submitted to the Missouri Department of Economic Development for review and transmittal to the Missouri Department of Natural Resources, State Historic Preservation Office. The State Historic Preservation Office (SHPO) will certify that the rehabilitation meets the standards of the Secretary of the United States Department of the Interior.
- k. A rehabilitation project may be completed in several construction periods. These “multiple projects” must adhere to the following:
 - 1. Each multiple project will be treated as a separate entity, and therefore each construction period for the multiple projects must exceed 50% of the total basis in the property of the rehabilitation costs.
 - 2. Each construction period application must be submitted at the beginning of the project. For example, if a project is going to have three construction periods, period applications two and three must be submitted with the first period application. This is to insure that the DNR/SHPPPO can review the project’s merit as a whole.

CHECKLIST OF DOCUMENTS TO BE SUBMITTED TO
DEPARTMENT OF ECONOMIC DEVELOPMENT
FOR PRELIMINARY APPROVAL

- 1. HTC Form 1 – Preliminary Approval (2 copies)
- 2. Part 1B or copy of Federal Historic Preservation Tax Credit Forms 10-168; 10-168a, and 10-168b (2 copies)
- 3. Document of verification showing actual cost of acquisition. (This can be copy of closing statement that shows dollar amount paid for property.)
- 4. Before pictures (2 sets)

(Remember: If you are submitting a federal application as well, 3 sets of all the above must be submitted.)

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT
HISTORIC TAX CREDIT

INSTRUCTIONS

Submit 2 copies of application

Part 1 – PRELIMINARY APPROVAL

Part 1 must be completed prior to start of a restoration, preservation or rehabilitation project for which a taxpayer requests a state income tax credit. **(If a project has received approval from the National Park Service for federal historic tax credits prior to January 1, 1998, costs incurred on the rehabilitation project may be claimed for state historic tax credits. IF the costs are incurred AFTER January 1, 1998, the submittal of this form is still required. Residential projects that do not qualify for federal tax credit and were begun prior to January 1, 1998, may be eligible for state tax credits on costs incurred AFTER January 1, 1998 subject to Department of Natural Resources, State Historic Preservation Office's certification).** The form should be mailed to:

Missouri Department of Economic Development
Historic Tax Credit Program
P.O. Box 118
Jefferson City, MO 65102

The Missouri Department of Economic Development will be responsible for forwarding the project to the Missouri Department of Natural Resources, State Historic Preservation Office for technical review of the project and certification of rehabilitation work.

1. Applicant information:
Provide the name of the taxpayer filing the application, the type of entity of the taxpayer, and appropriate address. The taxpayer identification number, or social security number, must be included. **For entities with flow through tax treatment (e.g., partnerships, S-corporations, etc.), include on a separate sheet the name, address, and social security number or taxpayer ID number for all persons or entities with an ownership interest. Provide the percentage ownership interest for each taxpayer as of the time of the application. If the tax credits are to be certified other than pro rata according to the proportion of ownership interest, also attach an executed agreement among the partners, members or owners documenting the alternate distribution method. For homeowners filing jointly, include all social security numbers on form.**
2. Property information:
Provide the name and address (including street), city, county and zip code, the name of the historic district—if applicable—and indicate the property's use both prior to and after rehabilitation. The residential/commercial designation applies to residential properties that are income-producing buildings such as bed and breakfast residences, rental properties, etc.

Note: To be eligible for state historic tax credits, the property must be a designated historic structure listed on the National Register of Historic Places, OR located in a certified historic district listed on the National Register of Historic Places, OR a local district that has been certified by the United States Department of Interior, AND certified by the Department of Natural Resources, State Historic Preservation Office as contributing to the historic significance of the district.

3. Owner information:
Please complete.
4. Project contact:
Specify the contact person for the project. This should be someone knowledgeable about the project. It may be the applicant or a third-party contact.
5. Property Legal Description:
Provide the legal description of the property.
6. National Register:
Please complete the appropriate response(s) regarding listing on the National Register.
7. Preliminary Tax Credit Request:
Please provide *estimated* costs of rehabilitation, *estimated* total cost of project, and the *actual* cost of acquisition (basis). Attach verification of basis.

Please answer the questions pertaining to the appropriate future use of the facility providing *estimated* number of jobs created, housing units created, and increase to the tax base. If **this project** will receive other tax incentives from the Missouri Department of Economic Development, please check the anticipated tax credit program. Please include project start date and completion date.
8. Applicant Signature:
Original Signatures of **all** taxpayers claiming the credit must be provided (use additional sheets if necessary).

PART 1 – B

Note: If you are applying for federal historic tax credits, you do not have to complete part 1.B – instead, submit a copy of the federal historic preservation tax credit forms 10-168, 10-168a, and 10-168b.

Part 1B must be completed by all owners seeking to have the rehabilitation certified by the SHPO as being consistent with the historic character of the structure and, where applicable, the district in which the structure is located; thus qualifying as a “certified rehabilitation”. Taxpayers will be notified in writing whether or not the proposed project is consistent with the Secretary of the Interior’s “Standards for Rehabilitation” (included in Appendix 1 of the application packet). Proposed work that does not appear to be consistent with the Standards will be identified, and advice will be given to assist property owners, architects, or builders in bringing the project into conformance with the Standards.

Evaluation of the Application: All projects are reviewed and evaluated in accordance with the Secretary of the Interior's "Standards for Rehabilitation." These ten Standards are broadly worded to guide the rehabilitation of all historic structures, such as industrial complexes, warehouses, schools, commercial structures, and residences. The underlying concern expressed in the Standards is the preservation of significant historic materials and features of the building in the process of rehabilitation. The Standards apply with equal force to both interior and exterior work and the SHPO reviews the *entire* rehabilitation (including any attached, adjacent or related new construction), rather than just a single segment of work. Certification is based on whether the overall project meets the Standards.

Detailed description of rehabilitation work: In the numbered blocks, provide a description of project work. *Describe the entire project and not simply those portions for which the tax credit will be sought.* Begin by describing site work, followed by work on the exterior--including new construction--and finally work on the interior. A separate block should be used to describe each work item and its effect on architectural features or spaces (see examples in Appendix 1).

Number each item identifying the architectural feature requiring work. Give approximate cost of the proposed expenses for the rehabilitation of the feature. In the appropriate space describe the physical condition. Indicate photograph or drawing numbers that show the feature described.

For each numbered item, explain in detail the rehabilitation work to be undertaken. Describe the rehabilitation work to be undertaken. Describe the effect (visual, structural, or other) on existing features. List drawings, marked photographs, or specification page numbers that show the rehabilitation work and impact on the existing building.

Photographs: The applicant must submit a sufficient number of *good, clear photographs* with the application to document *both* interior and exterior conditions, including site and environment, *prior* to any rehabilitation work and to show the areas of proposed or completed work. Photographs of "before" conditions must be submitted even if the rehabilitation is completed; such documentation is necessary for the SHPO to evaluate the effect of the rehabilitation on the historic structure. *Where such documentation is not provided, review and evaluation cannot be completed, resulting in denial of the requested certification.* Elevations and interior features and spaces of the buildings should be shown. Photographs should be numbered, dated and labeled with the property name, the view (e.g. east side) and a brief description of what is shown; photographs should be keyed to the application narrative, where appropriate. In many cases, it may be helpful to mark directly on the photographs the areas of proposed or completed work. Photographs may be black-and-white or color, but must show architectural features clearly. Photographs are not returnable.

Drawings or sketches: Drawings or sketches are required for proposed work to show planned alterations or new construction. They must be sufficiently detailed to show existing wall configurations and anticipated changes. Documentation should include floor plans and, where necessary, sections and elevations. All drawings and sketches submitted with the application should be numbered and should be keyed to the application narrative.

***Note:** If submitting federal form only one copy of photos and drawings need to be submitted with the state application.

MISSOURI HISTORIC TAX CREDIT APPLICATION
PART 2 – FINAL APPROVAL – (Submit 2 copies)

Part 2 must be submitted within **60 days** of the completion of the project. The completed form should be sent to:

Missouri Department of Economic Development
Historic Tax Credit Program
P.O. Box 118
Jefferson City, MO 65102

- 1-4. Other than the **name of the property**, which **must be indicated**, these sections should be completed only if the information varies from that provided in Part 1. Wherever the information is the same, write “see Part 1”, but **be sure to include all new or differing information**.
5. Project starting date and completion date.
Provide the actual starting date and completion date of the project under consideration.
6. Complete the requested information for the section pertinent to the type of facility rehabilitated. If other Missouri Department of Economic Development tax credits were used **on this project**, please specify the type of tax credit and the amount of tax credits authorized or approved.
7. Photographs of completed work:
Provide numbered and labeled photographs documenting all completed work. The photographs should as clearly as possible show all features described in No. 9 Part 1 (or the federal form 10-168a and 10-168b if applicable) and be taken so as to closely duplicate the “before” photographs.
8. Itemized project costs.
For projects costs under \$500,000, use the attached List of Itemized Project Costs form. For projects over \$500,000, provide a certified list of expenditures completed by an independent accountant using the format of the attached form. Itemize all project costs for which the tax credit is being requested. List the costs as closely as possible to the categories used under No. 9 Part 1. **If a project has received approval from the National Park Service for federal historic tax credits prior to January 1, 1998, costs incurred on the rehabilitation project may be claimed for state historic tax credits IF the costs are incurred AFTER January 1, 1998. Residential projects that do not qualify for federal tax credit and were begun prior to January 1, 1998, may be eligible for state tax credits on costs incurred AFTER January 1, 1998 subject to Department of Natural Resources, State Historic Preservation Office’s certification.**
9. Notarized Signature Page – HTC-E

Provide original signature and date for ALL taxpayers claiming the credit.
Must be notarized that all information submitted on List of Itemized Project Costs is true and correct.

10. Notarized Certification of Alien Employment
Provide notarized certificate that applicant does NOT employ illegal aliens.

CHECKLIST OF DOCUMENTS TO BE SUBMITTED TO
DEPARTMENT OF ECONOMIC DEVELOPMENT
FOR FINAL APPROVAL

1. HTC Form 2 – Final Approval (2 copies)
2. Notarized Certification of Alien employment
3. a. If project is less than \$500,000, List of Itemized Project Costs/HTC-E;
OR
b. If project is greater than \$500,000, Certified List by independent accountant
4. Notarized Signature Page/HTC-E
5. Completed Pictures (2 sets)

APPENDIX 1--Supplemental Information on Historic Rehabilitation

THE SECRETARY OF THE INTERIOR'S STANDARDS FOR REHABILITATION

The Standards are to be applied to specific rehabilitation projects in a reasonable manner, taking into consideration economic and technical feasibility. The Standards apply to historic buildings of all materials, types, and sizes. They apply to both the exterior and the interior of historic buildings. The Standards also encompass related landscape features and the building's site and environment as well as attached, adjacent or related new construction.

1. A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.
2. The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.
3. Each property shall be recognized as a physical record of its time, place and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.
4. Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.
5. Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a property shall be preserved.
6. Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.
7. Chemical or physical treatments (such as sandblasting) that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.
8. Significant archeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.
9. New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.

10. New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.

SPECIAL REHABILITATION CONCERNS

Several areas of special concern have been identified in review and evaluation of preservation tax incentive projects. Owners should take care to address these concerns when undertaking work in any of the areas described below.

Storefront alterations: Justify changes to storefronts and provide photographs of the areas to be altered. Information should be provided on when the existing storefront was constructed; on what the existing physical conditions are, and if a historical treatment is planned, what evidence the proposed new storefront designs are based. *Owners are strongly discouraged from introducing a storefront or new design on the ground floor that alters the character of the structure and its relationship with the street or that causes destruction of significant historic material.*

New heating, ventilating, and air-conditioning (HVAC) systems: Indicate what effect new equipment and ductwork will have on the historic building material. If the HVAC system requires removal of windows or portions of walls, describe alternative systems considered in the design process and why the proposed system was chosen. *Installation of systems that cause damage to the historic building material or cause visual loss of character may result in denial of certification.*

New windows: Indicate the condition of existing windows (sash, glazing, muntins, etc.) and the reasons for replacement. Photographs and window surveys must be provided as evidence of severe deterioration. Data must be provided on the cost of repairing existing windows versus installing replacements. *Owners are strongly encouraged to retain and repair historic windows. The use of tinted glass often causes a change in character and may result in denial of certification.* Where replacement of existing windows appears justified by supporting documentation and where the windows are an integral part of the building's design and character, replacement sash should match the original in material, size, pane configuration, color, trim details, and planar and reflective qualities. Scaled drawings comparing the existing windows with the replacement windows should be provided.

Interior partitions and removing interior plaster: Indicate existing condition of the interior and document with photographs. Show which walls are to be removed or altered. Note whether trim elements will be affected. *Owners are strongly discouraged from changing floor plans unnecessarily and from exposing masonry surfaces unless this condition is supported by historical evidence.*

Exterior masonry cleaning: Owners *are strongly encouraged to clean masonry only when necessary to halt deterioration or to remove graffiti and stains.* Indicate the condition of each material to be cleaned. Specify what the cleaning is intended to accomplish (soot removal, paint removal, etc) and what process is to be used on each masonry element. When chemical systems are to be employed, specify the product to be used and send supporting technical data (product data sheets and material safety sheets) that indicate the hazardous ingredients and their pH levels. For all exterior masonry cleaning, send specifications. For instance, masonry cleaning involving chemical processes should give cleaning products to be used on each type of masonry, the strength (percentage), water pressure to be used measured in pounds per square inch (psi), amount of water to be used, measured in gallons per minute (gpm), and the nozzle tip (measured in degrees) to be used. Provide supporting material to show that the method selected is the gentlest means possible for this project. Summarize results of test patches, and include close-up, color photographs of masonry surface before and after cleaning as evidence.

Exterior masonry repair: Indicate deteriorated areas that require repair and provide evidence that repointing mortar will match the original in composition (i.e., ratio of lime, cement, sand and any additives), color, texture, and tooling. *Owners are encouraged to repoint only those portions of the masonry that require repair.*

New additions and new construction: New exterior additions may alter the appearance and form of historic structures and may cause denial of certification. Similarly, new construction, including site work, may affect the relationship of a structure to its site, change the historic landscape, or otherwise damage the historic character of the property. *Owners are strongly encouraged to obtain approval from the SHPO before undertaking projects involving new construction.*

EXAMPLES:

ITEM NUMBER: 1 **Architectural Feature:** Facade brick

Describe existing feature and its condition: Hard-pressed red brick with butter joints in good condition. Mortar is mostly sound, but deteriorating and missing around the downspout at each end of facade. Some graffiti at first floor.

Describe work and proposed impact on existing feature. Will selectively hand-clean deteriorated joints and repoint with mortar and joint width to match existing (see spec. pp. 33-35); chemically clean graffiti from first floor piers (see spec. Pp. 30-31).

Photo no. 3, 6 **Drawing no.** A-17 **Estimated Rehabilitation costs** \$ 1,500.00

ITEM NUMBER: 2 **Architectural Feature:** Main staircase

Describe existing feature and its condition: Original stair exists between 1st and 3rd floors. Some balusters missing and treads worn. Later stair from 3rd to 8th floors.

Describe work and proposed impact on existing feature. Replace missing balusters with matching pieces. Sand painted banisters and balusters and varnish. Replace treads as needed. Sand and paint stairs. Retain later stair as is.

Photo no. 9,10 **Drawing no.** B-5 **Estimated Rehabilitation costs** \$ 600.00

For additional information on appropriate rehabilitation procedures, contact:

MISSOURI DEPARTMENT OF NATURAL RESOURCES
HISTORIC PRESERVATION PROGRAM
P.O. BOX 176
JEFFERSON CITY, MO 65102

Telephone: (573) 751-7859 Lance Carlson, Historic Architect

APPENDIX 2--Supplemental Information on Historic Rehabilitation

PHOTOGRAPHIC DOCUMENTATION REQUIREMENTS FOR PROPERTY OWNERS SEEKING FEDERAL HISTORIC PRESERVATION INCOME TAX BENEFITS

National Park Service, Rocky Mountain Regional Office

Prepared by: Thomas G. Keohan, Historical Architect

In order for the National Park Service (NPS) to adequately evaluate whether rehabilitation work performed by property owners/developers seeking Federal historic preservation income tax benefits is consistent with the Secretary of the Interior's "Standards for Rehabilitation", good, clear and comprehensive photographic documentation must accompany both the Part 2, "Historic Preservation Certification Application," and the "Request for Certification of Completed Work." Those applications submitted to NPS and the State Historic Preservation Office with inadequate photographic documentation will be significantly delayed or, in some cases, denied certification.

Department of the Interior regulations governing historic preservation certification clearly specify the documentation required by applicants for such certifications:

In all cases, documentation including photographs adequate to document the appearance of the building(s) prior to rehabilitation, both on the exterior and on the interior, must accompany the application.... Where such documentation is not provided, review and evaluation may not be completed. [36 CFR 67.6 (a) (1)].

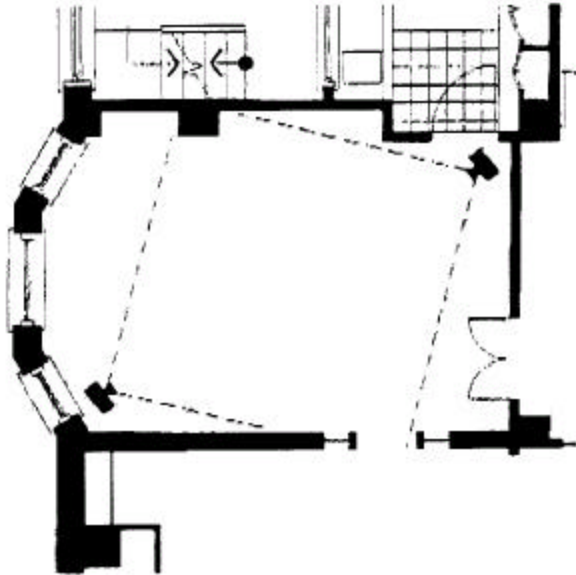
A few "typical" photographs of either interior or exterior features are not sufficient to enable an adequate assessment of a project. The Part 2 application must be accompanied with enough good, clear photographs to completely document both interior and exterior conditions, including the site and surrounding environment, prior to any rehabilitation work. Photographs taken before the rehabilitation on the historic structure begins must be submitted even if the rehabilitation is completed. "After" photographs submitted with the "Request for Certification of Completed Work" must be taken of the completed rehabilitation, and, if possible, should illustrate the same views as the "before" photographs submitted with the Part 2. A side-by-side comparison of the "before" and "after" photographs is made in the final certification.

At a minimum, the following photographic documentation should be submitted with both the Part 2 and the "Request for Certification of Completed Work" applications:

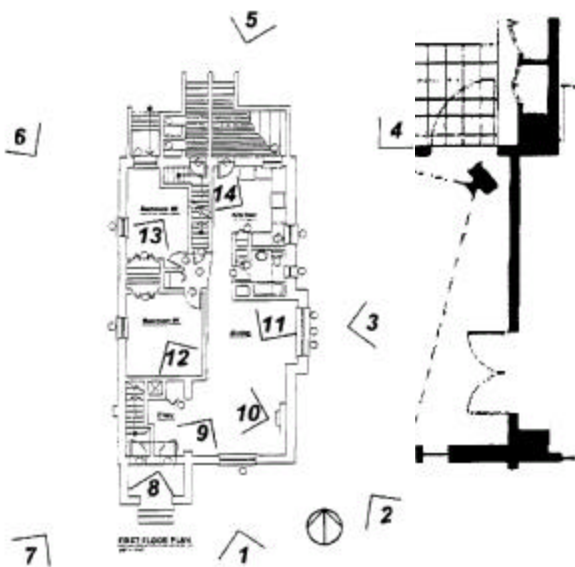
1. **Several photographs of the site and setting of the historic structure(s).** This should include photographs taken both up close, showing the individual property site, and from a distance, showing the street setting of the structure(s).
2. **At least one photograph of all existing elevations showing the entire elevation.** This includes all structures affected by the proposed rehabilitation, such as carriage houses and outbuildings. Elevations that are partially blocked by adjacent structures or trees may require photographs to be taken from several different angles or locations to completely document these elevations.
3. Detailed close-up photographs are needed of specific architectural features affected by the rehabilitation, such as windows, doors, balustrades, trim, etc. Submitting several representative photographs of multiple features, such as windows, is acceptable providing the photographs submitted adequately represent the condition throughout the structure.
4. **Photographs of interior spaces** should be taken with a wide-angle lens from diagonally opposite corners of the room. This includes all interior spaces affected by the rehabilitation. If like spaces or rooms exist, such as floor after floor of warehouse space, then submitting several representative photographs documenting the condition throughout the structure is acceptable.

All photographs should be numbered, dated, and labeled with the property name, the view (e.g. east elevation) or a brief description of what is shown. Photographs should be keyed to the application narrative where appropriate. In many cases, it is helpful to key photographs to site plans or floor plans showing the location where they were taken.

Mounting the photographs is discouraged: it is easier for reviewers to use and file loose photographs. Labels can be placed on the backs of photographs. Photographs may be black and white or color PRINTS, but must show architectural features *clearly*. Slides, "instant" photographs, and photocopies are, in most cases, not acceptable. Additionally, photographs taken with digital cameras are, in most cases, NOT acceptable. *Color prints are preferable*, and in many cases necessary, to adequately show the feature. Two Copies of all photographs must be submitted with the application, one set for the State Historic Preservation Office and one for the NPS> Photographs are not returnable.



Key photographs to a site plan or floor plan to show location and angle of camera.



Interior photographs using a wide-angle lens should be taken of interior spaces from opposite corners.

APPENDIX 3 – Instructions: List of Itemized Project Costs

GUIDELINES FOR USING THE LIST OF ITEMIZED PROJECT COSTS

Rehabilitation costs *under* \$500,000

Use the attached form for List of Itemized Project Costs.

Rehabilitation costs *over* \$500,000

Provide a certified list of expenditures completed by an independent accountant. Use the format of the attached form. Any work categories totaling over \$100,000 need to be itemized.

<u>Category of Work</u>	<u>Method of Payment</u>	<u>Date Paid</u>	<u>Contractor</u>	<u>Description of Expenditure</u>	<u>Work Completed 1/1/98-8/27/98</u>	<u>Work Completed 8/28/98- Completion Date</u>
		3	4		\$	\$
1	2			5	6	
	7					
<u>TOTALS</u>					\$	\$

- 1 Group expenses by area of work. Ex: Plumbing, plumbing labor, roof materials, etc
- 2 How the expenditures occurred. Check (include number), cash, credit card, etc.
- 3 Date payment was made.
- 4 To whom the method of payment was made.
- 5 For what purposes was the expenditure made
- 6 List amount of expenditures by date work completed. Credits earned on work completed after 8/28/98 can be sold, transferred, or assigned.
- 7 Total expenditures by date of work completed.

A computer generated spreadsheet will be accepted if it is in this format. However, the attached form with the original signature of the taxpayer **must** accompany the created spreadsheet.

